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**CITY COURT AND CITY MARSHAL**  
**OF WEST MONROE, LOUISIANA**

*Component Unit Financial Statements*  
*For the Year Ended June 30, 2003*

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 2.25.04



CITY COURT AND CITY MARSHAL OF  
WEST MONROE, LOUISIANA

JUNE 30, 2003

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## INDEPENDENT AUDITORS' REPORT

Honorable Judge Jim Norris,  
City Court of West Monroe and  
Marshal William Guyton,  
City Marshal of West Monroe  
West Monroe, Louisiana

We have audited the accompanying component unit fund financial statements and the aggregate remaining fund information of the City Court and City Marshal of West Monroe, Louisiana, a component unit of the City of West Monroe, Louisiana as of and for the year ended June 30, 2003, which collectively comprise the Court's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the City Court and City Marshal's management. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the fund financial statements and the aggregate remaining fund information of the City Court and City Marshal of West Monroe, Louisiana, as of June 30, 2003, in conformity with accounting principles generally accepted in the United States of America.

Management's discussion and analysis on pages 3 through 4 is not a required part of the component unit financial statements but is supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

Honorable Judge Jim Norris,  
City Court of West Monroe and  
Marshal William Guyton,  
City Marshal of West Monroe  
West Monroe, Louisiana  
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Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City Court and City Marshal's component unit financial statements. Management's discussion and analysis is presented for purposes of additional analysis and is not a required part of the component unit financial statements. Management's discussion and analysis has been subjected to the auditing procedures applied in the audit of the component unit financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole. Management's discussion and analysis has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion on it.

*Cameron, Hines & Hartt (APAC)*

West Monroe, Louisiana  
December 12, 2003



Jim Norris  
Judge

## City Court Of West Monroe Ward 5

Charlene Crocker  
Clerk of Court

Rhonda Nixon  
Deputy Clerk

Mary Jo Phillips  
Deputy Clerk

Justina Burson  
Court Reporter

2303 North 7th Street  
West Monroe, Louisiana 71291  
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### MANAGEMENT'S DISCUSSION AND ANALYSIS

Our discussion and analysis of the City Court and City Marshal of West Monroe, Louisiana (the Court) provides an overview of the Court's activities for the year ended June 30, 2003. Please read it in conjunction with the Court's financial statements.

#### USING THIS ANNUAL REPORT

This annual report consists of a series of financial statements. The Statement of Fiduciary Assets and Liabilities – Agency Funds provides information about the activities of the Court as a whole and presents a longer-term view of the Court's finances. Fund Financial statements tell how governmental activities were financed in the short term as well as what remains for future spending. Fund financial statements also report the Court's operations in more detail than the government-wide statements by also providing information about all of the Court's governmental funds.

#### REPORTING THE COURT AS A WHOLE

##### The Statement of Fiduciary Assets and Liabilities – Agency Funds

These statements include all assets and liabilities using the accrual basis of accounting, which is similar to the accounting used by most private-sector companies. All of the current year's revenues and expenditures are taken into account regardless of when cash is received or paid.

This statement reports the Court's net assets. The Court's net assets – the difference between assets and liabilities – measure the Court's financial position. The increases or decreases in the Court's net assets are an indicator of whether its financial position is improving or deteriorating. Currently, the Court has only agency funds that are collected for other governmental units.

## **REPORTING THE COURT'S FUNDS**

### **Fund Financial Statements**

The fund financial statements provide detailed information about the Court's funds – not the Court as a whole. Only the Fiduciary Fund Type – Agency Funds existed as of June 30, 2003. It consisted of assets and changes in deposits due governmental agencies such as the Civil Court Cost Fund, the Judge's Accrued Civil Cost Fund, the City Marshal's Garnishment Fund, the City Marshal's Cash Bonds and Forfeitures Fund, the City Marshal's Sales and Seizures Fund, the City Marshal's Capital Improvement Fund and the City Marshal's Operating Fund.

These funds are reported using an accounting method called modified accrual accounting, which measures only cash and other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed short-term view of the Court's operations and the services it provides. Governmental fund information helps you determine the amount of *financial resources available to be spent in the near future to finance the Court's programs*. The relationship (or differences) between governmental activities (reported in the Statement of Net Assets and the Statement of Activities) and governmental funds are shown in a reconciliation following the fund financial statements, if applicable. This governmental unit only had a Statement of Fiduciary Assets and Liabilities – Agency Funds.

### **THE COURT AS A WHOLE**

For the year ended June 30, 2003, net assets did not change.

Since this is the first year to report all activities on the accrual basis of accounting, a more detailed comparison to the prior year on the same basis is not applicable. However, in future years, this section will explain the differences between the current and prior-year assets, liabilities and changes in net assets, if applicable.

### **Governmental Activities**

Again, because this is the first year to report governmental activities on the accrual basis of accounting, a comparison to the prior year is not possible. However, in next year's discussion this section will show a condensed financial comparison of revenues and expenditures with explanations for significant differences, if applicable.

### **THE COURT'S FUNDS**

With the implementation of two new accounting standards, an analysis of current and prior year governmental fund balance sheets is not applicable. In subsequent years, this section will discuss and analyze significant differences, if applicable.

### **GENERAL FUND BUDGETARY HIGHLIGHTS**

No budget is prepared by the City Court and City Marshal of West Monroe, Louisiana since the operations are provided by the City of West Monroe, Louisiana.

## **CAPITAL ASSET AND DEBT ADMINISTRATION**

### **Capital Assets**

At the end of June 30, 2003, the Court had nothing invested in capital assets.

### **Debt**

At year end, the Court had only agency fund liabilities due to other governmental agencies.

	<u>2003</u>	<u>2002</u>
Amounts due Other Governmental Agencies	\$ 334,450	\$ 317,004

## **ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES**

Court operations are funded entirely by the City of West Monroe, Louisiana. There is not annual budget for the Court.

## **CONTACTING THE COURT'S FINANCIAL MANAGEMENT**

This financial report is designed to provide our citizens, taxpayers, customers and creditors with a general overview of the Court's finances and to show the Court's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the City Court or the City Marshal's offices at 2303 North 7<sup>th</sup> Street, West Monroe, Louisiana.

## Fund Financial Statement

CITY COURT AND CITY MARSHAL OF  
WEST MONROE, LOUISIANA  
STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES - AGENCY FUNDS  
JUNE 30, 2003

ASSETS

Cash	\$ 336,749
Due From City of West Monroe	<u>506</u>
<u>TOTAL ASSETS</u>	<u>\$ 337,255</u>

LIABILITIES

Due To Marshal	2,805
Deposits Due To Others	<u>334,450</u>
<u>TOTAL LIABILITIES</u>	<u>\$ 337,255</u>

The accompanying notes are an integral part of this financial statement.

CITY COURT AND CITY MARSHAL OF  
WEST MONROE, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2003

Note 1 - Summary of Significant Accounting Policies

The City Court and City Marshal of West Monroe, Louisiana, (the "City Court and City Marshal"), a component unit of the City of West Monroe, Louisiana, consists of two divisions: (1) the City Court and (2) the City Marshal. As provided for by Chapter 7 of Title 13 of the Louisiana Revised Statutes, the City Court has jurisdiction in all civil matters in the City of West Monroe, Louisiana including all of Ward Five of Ouachita Parish. The criminal jurisdiction of the City Court is limited to offenses committed within the city limits of West Monroe, Louisiana, which are not punishable by imprisonment at hard labor. The City Marshal is responsible for maintaining bonds posted by defendants appearing before the City Court, the collection and remittance of garnishments, and the auction of property seized by the City Marshal. The City Judge and the City Marshal are elected for six-year terms.

Financial Reporting Entity

As a governing authority of the city, for reporting purposes, the City of West Monroe, Louisiana, is the financial reporting entity for the city. The financial reporting entity consists of (a) the primary government (city), (b) organizations for which the primary government is financially accountable, and (c) other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Government Accounting Standards Board (GASB) Statement No. 14 established criteria for determining which component units should be considered part of the City of West Monroe, Louisiana for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial responsibility. The GASB has set forth criteria to be considered in determining financial accountability. This criteria includes:

1. Appointing a voting majority of an organization's governing body, and:
  - a. The ability of the city to impose its will on that organization and/or
  - b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the city.
2. Organizations for which the city does not appoint a voting majority but are fiscally dependent on the city.
3. Organizations for which the reporting entity financial statements would be misleading if data of the organizations is not included because of the nature or significance of the relationship.

CITY COURT AND CITY MARSHAL OF  
WEST MONROE, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2003

Note 1 - Summary of Significant Accounting Policies (continued)

Basis of Presentation

In June, 1999, the GASB unanimously approved Statement No. 34, *Basic Financial Statements – and Management’s Discussion and Analysis – for State and Local Governments*. Certain of the significant changes in the presentation of its funds financial information include, for the first time a Management Discussion and Analysis (MD&A) section providing an analysis of the City Court and City Marshal’s financial statements prepared using full accrual accounting for all activities. These and other changes are reflected in the accompanying financial statements including the notes to the financial statements. The City Court and City Marshal have elected to implement the general provisions of the Statement in the current year.

Basic Financial Statements

Government-Wide Financial Statements - The statement of net assets and statement of activities display information about the reporting government as a whole. They include all funds of the reporting entity. Governmental activities generally are financed through taxes, intergovernmental revenues, and other non exchange revenues. Since the City Court and City Marshal’s funds consist only of fiduciary fund types - agency funds, a government-wide financial statement is not presented. GASBS No. 24, paragraph 73, provides that agency funds should be used to report resources held in a purely custodial capacity for individuals or organizations outside the reporting government. The reporting government’s only responsibility is custodial – to hold the assets and remit them to individuals or organizations that own them. Assets equal liabilities and there are no “operations” to report. These agency fund assets and liabilities exclude amounts held for the reporting government itself. GASB No. 34 requires that these assets be reported in the appropriate funds of the primary government. None of the funds of the City Court and City Marshal are used in the reporting entity. All operations of the City Court and City Marshal are provided by the City of West Monroe, Louisiana.

Fund Financial Statements - The financial transactions of the City Court and City Marshal are reported in the fund financial statements. Each fund is accounted for by a separate set of self-balancing accounts that comprises its assets and liabilities.

Measurement Focus and Basis of Accounting - Measurement focus is a term used to describe “which” transactions are recorded within the various financial statements. Basis of accounting refers to “when” transactions are recorded regardless of measurement focus applied.

CITY COURT AND CITY MARSHAL OF  
WEST MONROE, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2003

Note 1 - Summary of Significant Accounting Policies (continued)

Measurement Focus - All assets and liabilities associated with their activities are reported. All governmental funds utilize a current financial resources measurement focus in the fund financial statement. Only current assets and liabilities are generally included on the balance sheet.

Basis of Accounting - The modified accrual basis of accounting is used for reporting all fiduciary fund types. Under the modified accrual basis of accounting, additions are recognized when susceptible to accrual (when they become both measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The court uses the following practices in recognizing and reporting additions and reductions:

1. Additions:

Judge's costs, marshal's fees, marshal's mileage and other court costs are recorded in the year in which they are earned.

Proceeds from sales and seizures are recognized when costs related to a sale and seizure or property is incurred.

Substantially all other additions are recognized when received by the City Court and City Marshal.

Based on the above criteria, judge's costs, marshal's fees, marshal's mileage, other court costs and proceeds from sales and seizures are treated as susceptible to accrual.

2. Reductions:

Reductions are generally recognized under the modified accrual basis of accounting when the related funds liability is incurred.

Budgets and Budgetary Accounting

No budget is prepared by the City Court and City Marshal since there are no operations to budget for. The operations are provided by the City of West Monroe, Louisiana and therefore budgets for the court operations in its reporting entity.

CITY COURT AND CITY MARSHAL OF  
WEST MONROE, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2003

Note 2 - Cash

Under state law, the City Court and City Marshal may deposit funds within a fiscal agent bank, organized under the laws of the State of Louisiana, the laws of any other state in the union, or the laws of the United States. The City Court and City Marshal may invest in certificates and time deposits of state banks organized under Louisiana law and national banks having principal offices in Louisiana. At June 30, 2003, the City Court and City Marshal had cash (book balances) totaling \$336,749.

These deposits are stated at cost, which approximates market. Under state law, these deposits, or the resulting bank balances, must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. Deposit balances (bank balances) at June 30, 2003 total \$378,401 and are fully secured by federal deposit insurance and/or the pledge of securities owned by the fiscal agent bank.

## Supplemental Information

CITY COURT AND CITY MARSHAL OF  
WEST MONROE, LOUISIANA  
JUNE 30, 2003

FIDUCIARY FUND TYPE – AGENCY FUNDS

Civil Court Cost Fund

The Civil Court Cost Fund accounts for advance deposits on civil suits filed by litigants. The advances are refundable to the litigants after all court costs have been paid.

Judge's Accrued Civil Cost Fund

The Judge's Accrued Civil Cost Fund accounts for fees earned by the Judge, which are transferred from the Civil Court Cost Fund and are used to pay a portion of the Judge's salary and other costs of operating the City Court.

Cash Bonds and Forfeitures Fund

The Fines and Forfeitures Fund accounts for the collection of bond forfeitures and the posting of cash bonds. Effective July 1, 1991, fines are remitted directly to the City of West Monroe, Louisiana and are accounted for by the City. Cash bonds are held until forfeited or refunded to the person posting the bond.

Marshal's Garnishment Fund

The Marshal's Garnishment Fund accounts for the collection of garnishments and the remittance of these funds to garnishment payees and to the City Court and City Marshal for costs incurred in collecting and distributing the funds.

Marshal's Sales and Seizures Fund

The Marshal's Sales and Seizures Fund accounts for the collection of proceeds from the sale and seizure of property and the remittance of these funds to creditors, to the Marshal for costs incurred, and to others for costs incurred in the sale and seizure of property.

Marshal's Special Operating and Capital Improvement Funds

The Marshal's Special Operating and Capital Improvement Funds are used to account for receipts and disbursements of funds received from City Court costs and used in connection with City Marshal operating expenditures. These funds are collected by the City of West Monroe then distributed to the Marshal by the City.

CITY COURT AND CITY MARSHAL  
OF WEST MONROE, LOUISIANA  
FIDUCIARY FUND TYPE - AGENCY FUNDS  
COMBINING BALANCE SHEET  
JUNE 30, 2003

	<u>City Court</u>		<u>City Marshal</u>		
	<u>Civil Court Cost Fund</u>	<u>Jundge's Accrued Civil Cost Fund</u>	<u>Cash Bonds and Forfeitures</u>	<u>Marshal's Garnishment Fund</u>	<u>Marshal's Sales and Seizures Fund</u>
<u>ASSETS</u>					
Cash	\$ 194,312	\$ 110,830	\$ 20,495	\$ 487	\$ 1,141
Due From City of West Monroe	-	-	-	-	506
<u>TOTAL ASSETS</u>	<u>\$ 194,312</u>	<u>\$ 110,830</u>	<u>\$ 20,495</u>	<u>\$ 487</u>	<u>\$ 1,647</u>
<u>LIABILITIES</u>					
Due to Marshal	\$ -	\$ -	\$ -	\$ 2,605	\$ -
Deposits Due to Others	194,312	110,830	20,495	(2,118)	1,647
<u>TOTAL LIABILITIES</u>	<u>\$ 194,312</u>	<u>\$ 110,830</u>	<u>\$ 20,495</u>	<u>\$ 487</u>	<u>\$ 1,647</u>

City Marshal		
Capital Improvement Fund	Special Operating Fund	Total (Memorandum Only)
\$ 7,844	\$ 1,640	\$ 336,749
-	-	506
<u>\$ 7,844</u>	<u>\$ 1,640</u>	<u>\$ 337,255</u>
\$ 100	\$ 100	\$ 2,805
<u>7,744</u>	<u>1,540</u>	<u>334,450</u>
<u>\$ 7,844</u>	<u>\$ 1,640</u>	<u>\$ 337,255</u>

CITY COURT AND CITY MARSHAL  
OF WEST MONROE, LOUISIANA  
FIDUCIARY FUND TYPE - AGENCY FUNDS  
COMBINING SCHEDULE OF CHANGES IN DEPOSITS DUE OTHERS  
FOR THE YEAR ENDED JUNE 30, 2003

	City Court		City Marshal		
	Civil Court Cost Fund	Judge's Accrued Civil Cost Fund	Cash Bonds and Forfeitures	Marshal's Garnishment Fund	Marshal's Sales and Seizures Fund
<u>DEPOSITS DUE OTHERS AT JUNE 30, 2002</u>	<u>\$ 190,808</u>	<u>\$ 104,789</u>	<u>\$ 18,895</u>	<u>\$ 1,181</u>	<u>\$ 1,331</u>
<u>ADDITIONS:</u>					
Bonds Posted	-	-	32,200	-	-
Deposits-Suits and Successions	192,152	-	-	-	-
Garnishments	-	-	-	319,040	-
Interest Earned	-	1,207	-	-	-
Sales and Seizures	-	-	-	-	24,769
Transfers from West Monroe					
Transfers from Civil Court Cost	-	67,287	-	-	-
Total Additions	<u>192,152</u>	<u>68,494</u>	<u>32,200</u>	<u>319,040</u>	<u>24,769</u>
Subtotal	<u>382,960</u>	<u>173,283</u>	<u>51,095</u>	<u>320,221</u>	<u>26,100</u>
<u>REDUCTIONS:</u>					
Appraisers	-	-	-	-	297
Bonds Reclaimed	-	-	25,095	-	-
Garnishment Payees	-	-	-	299,056	-
Judge's Cost	65,936	-	-	-	-
Judge's Salary	-	25,560	-	-	-
Judge's Retirement	-	3,676	-	-	-
Judge's Suppl. Comp. Fund	23,460	-	-	-	-
Marshal's Fee	32,448	-	-	20,493	735
Salaries-Part Time Employees	-	11,737	-	-	-
Payroll Taxes	-	936	-	-	-
Other Court Costs	23,289	-	-	2,790	684
Other Reductions	-	7,905	-	-	-
Payments to Creditors	-	-	-	-	1,143
Settlements	43,515	-	-	-	21,594
Transfers to City of West Monroe	-	-	5,505	-	-
Travel	-	12,639	-	-	-
Total Reductions	<u>188,648</u>	<u>62,453</u>	<u>30,600</u>	<u>322,339</u>	<u>24,453</u>
<u>DEPOSITS DUE OTHERS AT JUNE 30, 2003</u>	<u>\$ 194,312</u>	<u>\$ 110,830</u>	<u>\$ 20,495</u>	<u>\$ (2,118)</u>	<u>\$ 1,647</u>

City Marshal		
Capital Improvement Fund	Special Operating Fund	Total (Memorandum Only)
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 317,004</u>
-	-	32,200
-	-	-
-	-	192,152
-	-	319,040
-	-	1,207
-	-	24,769
9,703	65,452	75,155
-	-	67,287
<u>9,703</u>	<u>65,452</u>	<u>711,810</u>
<u>9,703</u>	<u>65,452</u>	<u>1,028,814</u>
-	-	297
-	-	25,095
-	-	299,056
-	-	65,936
-	-	25,560
-	-	3,676
-	-	23,460
-	-	53,676
-	60,635	72,372
-	-	936
-	-	26,763
1,959	3,277	13,141
-	-	1,143
-	-	21,594
-	-	43,515
-	-	5,505
-	-	12,639
<u>1,959</u>	<u>63,912</u>	<u>694,364</u>
<u>\$ 7,744</u>	<u>\$ 1,540</u>	<u>\$ 334,450</u>

## Compliance Reporting

# CAMERON, HINES & HARTT

(A Professional Accounting Corporation)

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## REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Honorable Judge Jim Norris,  
City Court of West Monroe and  
Marshal William Guyton,  
City Marshal of West Monroe  
West Monroe, Louisiana

We have audited the component unit financial statements of the City Court and City Marshal of West Monroe, Louisiana, a component unit of the City of West Monroe, Louisiana, as of and for the year ended June 30, 2003, and have issued our report thereon dated December 12, 2003. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

### Compliance

As part of obtaining reasonable assurance about whether the City Court and City Marshal's component unit financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

### Internal Control Over Financial Reporting

In planning and performing our audit, we considered City Court and City Marshal's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the component unit financial statements and not to provide assurance on the internal control over financial reporting. However, we noted certain matters involving the internal control over financial reporting and its operation that we consider to be reportable conditions. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect the City Court and City Marshal's ability to record, process, summarize and report financial data consistent with the assertions of management in the component unit financial statements. The reportable condition is described in the accompanying schedule of findings and questioned costs as item 03-1.

Honorable Judge Jim Norris,  
City Court of West Monroe and  
Marshal William Guyton,  
City Marshal of West Monroe  
West Monroe, Louisiana  
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A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatement in the amounts would be material in relation to the general purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we believe none of the reportable conditions described above is a material weakness.

This report is intended solely for the information and use of management, others within the organization, Louisiana Legislative Auditor and is not intended to be and should not be used by anyone other than these specified parties. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

*Cameron, Hines & Hartt (APAC)*

West Monroe, Louisiana  
December 12, 2003

CITY COURT AND CITY MARSHAL OF  
WEST MONROE, LOUISIANA

SCHEDULE OF FINDINGS AND QUESTIONED COSTS – CITY COURT  
FOR THE YEAR ENDED JUNE 30, 2003

We have audited the component unit financial statements of City Court and City Marshal of West Monroe, Louisiana as of and for the year ended June 30, 2003, and have issued our report thereon dated December 12, 2003. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our audit of the financial statements as of June 30, 2003, resulted in an unqualified opinion.

Section I- Summary of Auditor's Reports

A. Report on Internal Control and Compliance Material to the Financial Statements

Internal Control

Material Weakness \_\_\_ yes X no Reportable Conditions \_\_\_ yes X no

Compliance

Compliance Material to Financial Statements \_\_\_ yes X no

B. Federal Awards – N/A

Internal Control

Material Weakness \_\_\_ yes \_\_\_ no Reportable Conditions \_\_\_ yes \_\_\_ no

Type of Opinion on Compliance  
For Major Programs

Unqualified \_\_\_\_\_ Qualified \_\_\_\_\_  
Disclaimer \_\_\_\_\_ Adverse \_\_\_\_\_

Are their findings required to be reported in accordance with Circular A-133, Section .510 (a)?

C. Identification of Major Programs: N/A

CFDA Number(s)

Name of Federal Program (or cluster)

Dollar threshold used to distinguish between Type A and Type B Programs. N/A

Is the auditee a "low-risk" auditee, as defined by OMB Circular A-133? N/A

CITY COURT AND CITY MARSHAL OF  
WEST MONROE, LOUISIANA

SCHEDULE OF FINDINGS AND QUESTIONED COSTS – CITY COURT  
FOR THE YEAR ENDED JUNE 30, 2003

(Continued)

Section II- Financial Statement Findings

No matters were reported.

Section III- Federal Award Findings and Question Costs- N/A

CITY COURT AND CITY MARSHAL OF  
WEST MONROE, LOUISIANA

SCHEDULE OF FINDINGS AND QUESTIONED COSTS – CITY MARSHAL  
FOR THE YEAR ENDED JUNE 30, 2003

We have audited the component unit financial statements of City Court and City Marshal of West Monroe, Louisiana as of and for the year ended June 30, 2003, and have issued our report thereon dated December 12, 2003. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our audit of the financial statements as of June 30, 2003, resulted in an unqualified opinion.

Section I- Summary of Auditor's Reports

A. Report on Internal Control and Compliance Material to the Financial Statements

Internal Control

Material Weakness \_\_\_ yes X no Reportable Conditions X yes \_\_\_ no

Compliance

Compliance Material to Financial Statements \_\_\_ yes X no

B. Federal Awards – N/A

Internal Control

Material Weakness \_\_\_ yes \_\_\_ no Reportable Conditions \_\_\_ yes \_\_\_ no

Type of Opinion on Compliance  
For Major Programs

Unqualified \_\_\_ Qualified \_\_\_  
Disclaimer \_\_\_ Adverse \_\_\_

Are their findings required to be reported in accordance with Circular A-133, Section .510 (a)?

C. Identification of Major Programs: N/A

CFDA Number(s)

Name of Federal Program (or cluster)

Dollar threshold used to distinguish between Type A and Type B Programs. N/A

Is the auditee a "low-risk" auditee, as defined by OMB Circular A-133? N/A

CITY COURT AND CITY MARSHAL OF  
WEST MONROE, LOUISIANA

SCHEDULE OF FINDINGS AND QUESTIONED COSTS – CITY MARSHAL  
FOR THE YEAR ENDED JUNE 30, 2003

(Continued)

Section II- Financial Statement Findings

**03-1** Separation of Duties

Condition:

During the audit of the Marshal, it was noted that one employee had the ability to collect fine money, make the deposit, issue and sign checks on the account and reconcile the bank statement for all bank accounts at the Marshal's office.

Criteria:

The employee that collects the fines should not also be in charge of the record keeping function nor should they be able to sign checks on the same bank account.

Effect:

With this condition in effect, misappropriations or significant errors could occur and not be detected by employees within a timely manner.

Recommendation:

There should be an employee collecting the fines and making the deposit while a different employee reconciles the bank statement. A different person that issues the check should review the disbursements out of the bank accounts.

Response:

Given the small staff size, it is nearly impossible to separate these functions. One other employee will be utilized more to help in this area and the Marshal will continue to oversee all of the activity in his office.

Section III- Federal Award Findings and Question Costs- N/A

CITY COURT AND CITY MARSHAL OF  
WEST MONROE, LOUISIANA

SCHEDULE OF PRIOR YEAR FINDINGS – CITY COURT  
FOR THE YEAR ENDED JUNE 30, 2003

Section I- Internal Control and Compliance Material to the Financial Statements

This section is not applicable for this entity.

Section II- Internal Control and Compliance Material to Federal Awards

This section is not applicable for this entity.

Section III- Management Letter

No management letter was issued.

CITY COURT AND CITY MARSHAL OF  
WEST MONROE, LOUISIANA

SCHEDULE OF PRIOR YEAR FINDINGS – CITY MARSHAL  
FOR THE YEAR ENDED JUNE 30, 2003

Section I- Internal Control and Compliance Material to the Financial Statements

This section is not applicable for this entity.

Section II- Internal Control and Compliance Material to Federal Awards

This section is not applicable for this entity.

Section III- Management Letter

No management letter was issued.